exemption, including an exemption under Section 11.131 or 11.132 for the residence homestead of a disabled veteran or the surviving spouse of a disabled veteran or an exemption under Section 11.133 for the residence homestead of the surviving spouse of a member of the armed services of the United States who is killed in action, after the deadline for filing it has passed if it is filed not later than two years [one year] after the delinquency date for the taxes on the homestead.

(b) If a late application is approved after approval of the appraisal records by the appraisal review board, the chief appraiser shall notify the collector for each unit in which the residence is located not later than the 30th day after the date the late application is approved. The collector shall deduct from the person's tax bill the amount of tax imposed on the exempted amount if the tax has not been paid. If the tax has been paid, the collector shall refund the amount of tax imposed on the exempted amount. The collector shall pay the refund not later than the 60th day after the date the chief appraiser notifies the collector of the approval of the exemption. A person is not required to apply for a refund under this subsection to receive the refund.

SECTION 2. Section 11.439, Tax Code, is amended to read as follows:

- Sec. 11.439. LATE APPLICATION FOR DISABLED VETERANS EXEMPTION. (a) The chief appraiser shall accept and approve or deny an application for an exemption under Section 11.22 after the filing deadline provided by Section 11.43 if the application is filed not later than five years [one year] after the delinquency date for the taxes on the property.
- (b) If a late application is approved after approval of the appraisal records for the year for which the exemption is granted, the chief appraiser shall notify the collector for each taxing unit in which the property was taxable in that year not later than the 30th day after the date the late application is approved. The collector shall correct the taxing unit's tax roll to reflect the amount of tax imposed on the property after applying the exemption and shall deduct from the person's tax bill the amount of tax imposed on the exempted portion of the property for that year. If the tax and any related penalties and interest have been paid, the collector shall pay to the person a refund of the tax imposed on the exempted portion of the property and the corresponding portion of any related penalties and interest paid. The collector shall pay the refund not later than the 60th day after the date the chief appraiser notifies the collector of the approval of the exemption. [No additional interest is due on the amount refunded.]

SECTION 3. The changes in law made by this Act to Sections 11.431 and 11.439, Tax Code, apply only to an application for an exemption filed under Section 11.431 or 11.439, Tax Code, for the 2016 tax year or a later tax year.

SECTION 4. This Act takes effect September 1, 2017.

Passed by the House on May 3, 2017: Yeas 144, Nays 0, 1 present, not voting; passed by the Senate on May 19, 2017: Yeas 31, Nays 0.

Approved May 29, 2017.

Effective September 1, 2017.

ELECTION DATE OF THE BOARD OF DIRECTORS OF THE RUSK COUNTY GROUNDWATER CONSERVATION DISTRICT

CHAPTER 240

H.B. No. 651

AN ACT

relating to the election date of the board of directors of the Rusk County Groundwater Conservation District.

Be it enacted by the Legislature of the State of Texas:

- SECTION 1. Section 11(b), Chapter 764, Acts of the 78th Legislature, Regular Session, 2003, is amended to read as follows:
- (b) On the uniform election date in November [first Saturday in May] of each [subsequent] even-numbered year [following the election], the appropriate number of directors shall be elected.

SECTION 2. Section 11(a), Chapter 764, Acts of the 78th Legislature, Regular Session, 2003, is repealed.

- SECTION 3. (a) A director of the board of the Rusk County Groundwater Conservation District who is serving on the day before the effective date of this Act shall serve until the director's term expires. A director whose term expires in May 2018 shall serve until the director's successor has qualified following the directors' election held on the uniform election date in November 2018 in accordance with Section 11, Chapter 764, Acts of the 78th Legislature, Regular Session, 2003, as amended by this Act. A director whose term expires in May 2020 shall serve until the director's successor has qualified following the directors' election held on the uniform election date in November 2020.
 - (b) This section expires September 1, 2022.
- SECTION 4. (a) The legal notice of the intention to introduce this Act, setting forth the general substance of this Act, has been published as provided by law, and the notice and a copy of this Act have been furnished to all persons, agencies, officials, or entities to which they are required to be furnished under Section 59, Article XVI, Texas Constitution, and Chapter 313, Government Code.
- (b) The governor, one of the required recipients, has submitted the notice and Act to the Texas Commission on Environmental Quality.
- (c) The Texas Commission on Environmental Quality has filed its recommendations relating to this Act with the governor, the lieutenant governor, and the speaker of the house of representatives within the required time.
- (d) All requirements of the constitution and laws of this state and the rules and procedures of the legislature with respect to the notice, introduction, and passage of this Act are fulfilled and accomplished.

SECTION 5. This Act takes effect September 1, 2017.

Passed by the House on March 23, 2017: Yeas 139, Nays 0, 1 present, not voting; passed by the Senate on May 19, 2017: Yeas 31, Nays 0.

Approved May 29, 2017.

Effective September 1, 2017.

FILING OF A DEGREE PLAN BY STUDENTS AT PUBLIC JUNIOR COLLEGES

CHAPTER 241

H.B. No. 655

AN ACT

relating to the filing of a degree plan by students at public junior colleges.

Be it enacted by the Legislature of the State of Texas:

- SECTION 1. Section 51.9685(a)(2), Education Code, is amended to read as follows:
- (2) "Institution of higher education" and "public junior college" have [has] the meanings [meaning] assigned by Section 61.003.
- SECTION 2. Section 51.9685, Education Code, is amended by adding Subsection (c-1) to read as follows:
 - (c-1) Notwithstanding Subsections (b) and (c), a student enrolled in an associate or